

THE MANCHESTER MEN'S ROOM

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

Registered Charity No. 1146658
Company Registration No. 07073286

THE MANCHESTER MEN'S ROOM

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30th NOVEMBER 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th November 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are the charity is established for the public benefit of men who are suffering from some form of social or economic disadvantage, in particular but not limited to those who have been sexually exploited, for men who have experienced homelessness or living in adverse housing conditions or men vulnerable to criminal involvement:

- To Promote and protect their physical and mental health
- To advance education
- To provide recreational facilities in the interests of social welfare with the object of improving their condition of life
- To promote social inclusion to assist them to integrate into society, in particular by enabling them to make informed decision about their lives and supporting them towards independent living

The Charity achieves its objectives through a number of grant funded projects that meet both arts and social care objectives.

The main activities are creative projects, street outreach, casework and netreach.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the charity's main activities, who we try to help and our achievements and performance in the year are described in the "Activities, Services and Performance" below.

All our charitable activities are undertaken to further our charitable purposes, as embodied in our Charitable Objects, for the public benefit.

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ACTIVITIES, SERVICES & PERFORMANCE

Introduction

Last year we reported on our response to the pandemic and the effect it had both on the communities we serve and on the organisation itself. We are immensely proud that we have continued to provide a vital lifeline of support for marginalised male, trans and non-binary sex workers.

This year we have seen the continued impact on everyone's mental health, self-confidence, and resilience. For our services users who live at the margins of society and live hidden lives it has been a particularly challenging time. We have seen an increase in risky behaviour, particularly in relation to Chem Sex. A number of service users reported moving to more unsafe working practices as regular clients dried up because of Covid etc. We have done our best to support our service users with the emotional fallout of the pandemic, both practically through support and advocacy but more importantly by still being there for them, digitally, on the phone and face to face and continuing to offer opportunities for exciting, fun, life affirming creative engagement. More than ever the pandemic and the challenges it has thrown at us have challenged the narrative of seamless positive pathways facilitated by support and engagement. During lockdown, when most opportunities for positive interaction were unavailable, we have continued to offer a variety of safe spaces to engage and create. People's resilience has been sorely tested, it has been a privilege to be able to offer an holistic person centred creative and practical service to help shore up that resilience when it is most challenged.

We are immensely proud of how we have responded to the crisis and how we have continued to meet the needs of our service users, adopting our services, sourcing new funds to directly meet their crisis needs, continuing to offer our full range of services throughout lockdown.

Early January saw us clearing out the Mayfield Arch we had been so kindly let use for free for our sessions. Unfortunately, no longer having use of Mayfield and lockdown 3 put the kibosh on our face-to-face creative plans, again! However, online engagement around the safe sex working resources etc allowed us to work with service users to think what the Men's Rooms creative strategy should be for the next 3 years.

Working together with participants and friendly artists we settled on the theme of 'Playing with Fire' and started the first tentative steps towards planning for an exciting future. We put an R&D bid into the Art Council, based on what our service users said and were successful. The coming months will see the launch of Spark!, which will be delivered at the Contact Theatre and co-produced with well-known artist from a variety of art forms including fellow

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Culture Partner, Company Chameleon. The hope is this exciting project will give us the insight to plan for our next 3 years journey.

In addition to the above our service users collaborated in a really innovative approach to developing safe sex working messages and we continued to run our full programme digitally. As we came out of lockdown three, our creative programme moved to the Mustard Tree for what we cheekily called our 3-month residency!

In February/March we collaborated with SiCK! Festival on a tram service poster campaign highlighting the 'journeys' of a number of our service users, engaging a number of the men and trans people we work on city walks that allowed them to share their stories which we then drawn by Dutch artist Jan Rothhuizen and displayed across the city.

Advocacy & Support

The fallout from the pandemic continues to affect our service users. Last year we reported a 27% increase in demand for one-to-one support, this year we saw a slight reduction however demand for support has not returned to pre-pandemic levels. On the community we serve is clearly seen in the large increase in case work support we delivered this year. Our support and advocacy team provided intensive support to 97 individuals street outreach team supported an additional 28 people, 46 people engaged in our creative offer in both face-to-face sessions and online during lockdown.

As in previous years housing and homelessness remains our largest area of support and advocacy work.

A significant element of our support work continues to be with young male and trans sex workers with multiple and complex needs who are in a cycle of temporary accommodation, eviction, homelessness, and rough sleeping.

Creativity and Well-Being – 'Playing with Fire'

Playing With Fire is our long-term creative vision, co-produced by our participants & developed from a research project called 'Spark.'

Fire has many attributes and 'Playing with Fire' many connotations. It can be... risky, transformational, hypnotic, beautiful, welcoming, challenging

Playing with Fire is a creative vision that encompasses and reflects all of these fiery elements – from planned residencies in the great outdoors to street theatre and pyrotechnic spectacles; from edgy comedy to immersive performance incorporating dance, spoken word and music; from visual arts and design to photographic explorations and exhibitions.

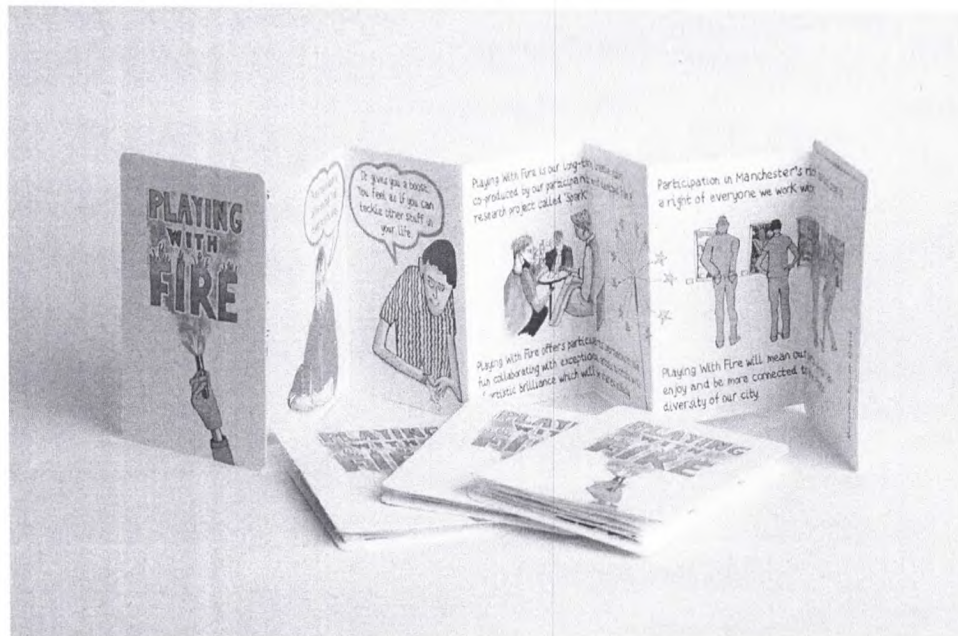
Playing With Fire offers participants opportunities to collaborate with exceptional artists to create works of artistic brilliance which will be shared publicly.

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Our aspirational vision challenges and enlivens participants and artists, pushing us all into new, exciting experiences.

Playing With Fire takes us away from the confines of our own safe space and connects us with prestigious artistic institutions and cultural events. This encourages a sense of pride and self-belief.

It enables our participants to enjoy and feel a part of the artistic riches of our city, seeing themselves as artists, with their work appreciated by others.



You can't start a fire without a 'spark'

'Spark' was born as a result of the pandemic. During 2020-21 we were proud of our ability to react to changing circumstances, re-plan and adapt our creative practice by developing new artistic collaborations online and in socially distanced spaces.

But we missed our 'home ground' – our own creative space and we felt the absence of a clearly articulated inspiring vision for our future work. 'Spark' was our 5-month research and development project funded by the Arts Council to give us time and space to get back together, to work with our staff team, our participants and many fabulous artists in order to work out what we wanted our future to look like.

Spark Aug 2021 – Dec 2021

Spark in numbers...

- 21 TMR participants
- 9 artists: Tom Hogan, Len Grant, Kate McCoy, Kevin Turner, David Judge, Joey Hateley, Carrie English, Harriet & maura
- 9 TMR staff members
- 4 TMR social work students

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- 6 TMR volunteers
- 6 artistic and cultural partners: TiPP, Contact, Oscars, Walk the Plank, interference-arts
- 16 creative sessions
- 48 hours of communal 'Spark' artistic activity
- 388 hours dedicated to development, planning, revising, meetings, and vision making
- 56 cheese toasties consumed*
- 322 brews / drinks enjoyed*

*These numbers are approximate and cannot be independently verified via TMR monitoring systems...

What we did...

- Brought together a disparate group of excellent and innovative artists who developed one off sessions with TMR participants exploring the theme of 'Playing with Fire'
- Held 16 creative research sessions involving dance, pyrotechnics, forum theatre, spoken word, drama, photography, visual arts, and street performance
- Reflected with participants and artists on the artistic content, what had been created and where it might lead...
- Artists submitted ideas and proposals for future work connected to 'Playing with Fire'
- Participants developed a steering group to input project ideas – with additions such as candle making, iron forges and wild camping. Exploration, escape, and adventure were all key themes
- Gathered up the collective ideas to create a simple 'matchbox' sized vision document
- Through the creation of 'Playing with Fire' we have identified a way of working, alongside some artists and projects - but it is not closed off. There is space in this vision for new things and people to join us...

What we learned:

- It's good to be exploratory, and messy when developing a vision
- Doing creative activities to inform research and development makes sense – we need to try things out as part of 'seeing' if it might work
- Co-production happens best when we do it little and often and build into our creative structures
- Doing creative things together – staff, participants, artists, volunteers - is a collaborative and a levelling process and feeds into how we 'do' co-production
- Working with artists from the beginning helps – artists understand our group and culture and they are free to suggest their ideas for what would work best both now and in the future.
- Artists set their own parameters and we aim to find funding together to realise the individual projects.

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- Importance of trying different and challenging art forms – not being afraid to try new things, whether we fail or succeed
- We continually underestimate how long everything takes on our ACE application and how much things cost – double our time, double the costs for future!
- The generosity of cultural / organisational partners was confirmed during this 'mid' pandemic phase – kindly offering us space in hosting us and our group
- Finally, as Dorothy says, 'there's no place like home.' Being back in our own creative space after such a long time is a delight. we noticed for some participants who experience anxiety, being 'home' made it easier to join us... long may it continue!

Challenges

We face 3 main challenges as an organisation in the coming year; a difficult funding environment, increasing complexity of support needs and maintaining and supporting staff morale and well-being.

The fallout from the pandemic continues dominate the funding horizon. As predicted in last year's annual report this year has proved an incredibly difficult year for fundraising. However, as funders reshape their strategies to respond to a post-covid world we are confident that the important role we played in supporting a highly vulnerable and hidden community through out the last 18 months means we are very well placed to secure funding to support and expand our work.

The numbers of men, trans and non-binary people sex working continues to increase and the range and complexity of their support needs expands. A key challenge for us an organisation in the coming 12 months will be to ensure our service is fit for purpose. To enable us to best respond to the increased need we will refocus on the things that set us apart, the things that make us uniquely placed to meet that need; person centred, non-transactional, arts engagement, creativity and support, delivered with unconditional positive regard.

The stress of the last 18 months has brought home to us how important it is to safeguard the well being and mental health of our staff as well as supporting our beneficiaries. We have a truly incredible team, and I would like to pay a very personal and heart felt thank you on behalf of the board and our Director, Fergal for the amazing job they have done and continue to do. However, we appreciate that kind words are important but more important is practical investment in supporting the team, ensuing they have the right resources to do their work and time and support for personal recuperation and growth.

INVESTMENT POWERS AND POLICIES

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

RESERVES POLICY AND GOING CONCERN

The balance held in unrestricted reserves at 30th November 2021 was £42,951 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

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The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

FINANCIAL REVIEW

This year was a difficult year financially. The continuing impact of covid on trust & foundations strategies and the continuing financial uncertainty, with a number of key funders and funding streams remaining on hold meant securing funding has been particularly difficult this year, an experience echoed across the voluntary sector. However, thanks to the significant reserves we built up last year to support our response to the pandemic we had sufficient funds to cover the in-year shortfall and underpin our financial security.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

PLANS FOR FUTURE PERIODS

As reported last year the board, with staff have identified 4 key priorities to guide the organisation's development over the coming years.

Priority 1: We will reach and engage more men and trans people in transformative participatory arts and strengths-based advocacy.

Priority 2: We will provide opportunities and services that empower men and trans people to make positive life choices.

Priority 3: to have created a sustainable revenue base through diversification.

Priority 4: to have service user involvement at key decision-making levels of our organisation.

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These priorities continue to guide our work and planning.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Manchester Men's Room is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th November 2009 as amended by special resolution date 9th March 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th February 2012.

APPOINTMENT OF TRUSTEES

The directors have the power to admit any person or organisation to membership. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up.

The Directors, who are also the Trustees, are appointed by the members in general meeting. At each AGM, one third of the directors retires by rotation, being the longest in office and is eligible for re-election. Retiring directors are eligible for re-election unless they have been a director for five consecutive years. Such directors are not eligible for election until the following annual general meeting unless re-elected by the unanimous decision of the remaining directors during the meeting at the end of which their retirement would become effective. Alternatively, such a retiring director, if willing to act, will be deemed to have been re-appointed if the meeting has not filled the vacancy.

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day-to-day operations of the Charity are the responsibility of the Chief Executive to whom the Trustees have delegated authority for operational matters, including finance, employment and artistic development, within the overall strategy agreed by the Board.

TRUSTEE INDUCTION AND TRAINING

The directors, who are the trustees, are collectively known as the Board. They are recruited through The Men's Room's strong links with statutory and voluntary organisations in Manchester. There is also some direct recruitment from trustees and Men's Room staff. Induction to the Board is by the Chief Executive and Chair, and interested parties are invited to observe two meetings before being formally inducted to the Board.

Board training and development is a priority for the organisation.

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ORGANISATION

The board of trustees administers the charity. The board normally meets at least 4 times a year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

RELATED PARTIES AND COOPERATION WITH OTHER ORGANISATIONS

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: The Manchester Men's Room also known as The Men's Room

Charity Number: 1146658

Company Registration Number: 07073286

DIRECTORS AND TRUSTEES

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

M Stuart Chair of Trustees

I Allen

P Pandolfo

J Williams

C Wright

S Ruding

Fergal McCullough Secretary

Chief executive

Fergal McCullough

Registered Office

First Floor

THE MANCHESTER MEN'S ROOM

Raven House

113 Fairfield St

Manchester

M12 6EL

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

CAF Bank Ltd

25 Kings Hill,

West Malling,

Kent,

ME19 4JQ

THE MANCHESTER MEN'S ROOM**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of The Manchester Men's Room for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting principles and then apply them consistently;

Observe the methods and principles in the applicable Charities SORP;

Make judgments and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;

Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

M Stuart

Chair

Date: 29 September 2022

Independent examiner's report to the trustees of THE MANCHESTER MEN'S ROOM

I report on the accounts of the company for the year ended 30th November 2021, which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 29 September 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
				Year Ended	Year Ended 30
				30 November	November
				2021	2020
	Further Details	Unrestricted Funds	Restricted Funds	£	£
		£	£		
Income from:					
Donations and legacies	(3)	4,022	-	4,022	3,581
Charitable Activities	(4)	3,255	104,501	107,756	288,883
Other Trading Activities	(5)	4,550	-	4,550	3,920
Other			-	-	430
Total		11,827	104,501	116,328	296,814
Expenditure on:					
Raising Funds	(6)	198	192	390	216
Charitable Activities	(6)	47,810	150,481	198,291	212,888
Other	(6)	-	-	-	12
Total		48,008	150,673	198,681	213,116
Net income/(expenditure)		(36,181)	(46,172)	(82,353)	83,698
Transfers between funds	(17)	(639)	639	-	-
Net movement in funds		(36,820)	(45,533)	(82,353)	83,698
Reconciliation of funds					
Total funds brought forward	(17)	76,268	73,596	149,864	66,166
Total funds carried forward	(17)	39,448	28,063	67,511	149,864

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these accounts.

BALANCE SHEET AS AT 30 NOVEMBER 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	-	412
Total fixed assets		-	412
Current assets:			
Stocks	(12)	680	619
Debtors	(13)	1,199	815
Cash at Bank & in Hand		84,567	156,150
Total current assets		86,446	157,584
Liabilities:			
Creditors: Amounts falling due within one year	(14)	18,935	8,132
Net current assets or liabilities		67,511	149,452
Total assets less current liabilities		67,511	149,864
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		67,511	149,864
The funds of the charity:			
Restricted income funds	(17)	28,063	73,596
Unrestricted income funds	(17)	39,448	76,268
Total charity funds		67,511	149,864

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 September 2022

M Stuart

Chair

The notes on pages 16 to 25 form part of these accounts.

Statement of Cash Flows for the year ending 30 November 2021

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Net movement in funds	(82,353)	83,698
Add back depreciation	412	3,353
Deduct investment income	-	-
Decrease/(increase) in stocks	(61)	210
Decrease/(increase) in debtors	(384)	1,464
Increase/(decrease) in creditors	10,803	(23,223)
Net cash used in operating activities	(71,583)	65,502
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	(71,583)	65,502
Cash and cash equivalents brought forward	156,150	90,648
Cash and cash equivalents carried forward	84,567	156,150

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 23 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures and Fittings	25% on cost
Equipment	33.33% on cost
Improvements to Leased Premises	33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Donations	4,022	-	4,022	3,581
	4,022	-	4,022	3,581

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Donations	1,581	2,000	3,581
	1,581	2,000	3,581

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Services	2,255	-	2,255	-
Unrestricted Grants:				
May We Help	1,000	-	1,000	-
Charities Aid Foundation	-	-	-	5,000
GMCVO	-	-	-	1,500
Restricted grants:				
Garfield Weston	-	-	-	2,000
Big Lottery Fund Reaching Communities	-	-	-	85,372
Arts Council England	-	15,599	15,599	-
Esme Fairburn	-	-	-	76,812
Jesuits	-	2,950	2,950	-
Jesuit Social Justice Fund	-	-	-	3,150
Lankelly Chase	-	3,200	3,200	-
MCC Culture Fund	-	15,205	15,205	5,972
MCC Our Manchester	-	15,304	15,304	15,304
MCC Hidden Crime Fund	-	4,946	4,946	-
MCC Community Safety	-	-	-	4,750
MCC MEV	-	-	-	18,000
MCC Covid 19	-	-	-	8,934
GMMH	-	-	-	2,970
The Grand Trust	-	22,297	22,297	-
We Love Manchester	-	-	-	700
Greater Manchester Mayor's Fund	-	-	-	25,119
Restricted charitable foundations:				
Lloyds TSB Foundation	-	-	-	33,300
Lloyds TSB Foundation	-	25,000	25,000	-
	3,255	104,501	107,756	288,883

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Unrestricted Grants:			
Charities Aid Foundation	5,000	-	5,000
GMCVO	1,500	-	1,500
Restricted grants:			
Garfield Weston	-	2,000	2,000
Big Lottery Fund Reaching Communities	-	85,372	85,372
Esme Fairburn	21,328	55,484	76,812
Jesuit Social Justice Fund	-	3,150	3,150
MCC Culture Fund	-	5,972	5,972
MCC Our Manchester	-	15,304	15,304
MCC Community Safety	-	4,750	4,750
MCC MEV	-	18,000	18,000
MCC Covid 19	8,934	-	8,934
GMMH	-	2,970	2,970
We Love Manchester	-	700	700
Greater Manchester Mayor's Fund	6,500	18,619	25,119
Restricted charitable foundations:			
Lloyds TSB Foundation	-	33,300	33,300
	43,262	245,621	288,883

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Placement Fees	4,550	-	4,550	3,920
	4,550	-	4,550	3,920

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Placement Fees	3,920	-	3,920
	3,920	-	3,920

6. Expenditure

	Arts and Social Care Support	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£
Expenditure on raising funds:			
Fundraising activities	216	216	216
Advertising and marketing	174	174	-
	390	390	216

Expenditure on charitable activities:

Employment Costs	147,871	147,871	152,554
Training	123	123	1,360
Recruitment	-	-	1,146
Client Costs	1,640	1,640	4,170
Minor Equipment	-	-	-
Travel & Subsistence	17	17	759
Volunteer Expenses	685	685	1,565
Session Costs	5,116	5,116	4,361
Building Capabilities	-	-	-
Heat, Light & Water	1,025	1,025	1,549
Sessional Staff	4,440	4,440	12,034
ICT Costs	2,298	2,298	5,260
Cleaning	-	-	415
Telephone	4,353	4,353	2,419
Rent & Rates	14,216	14,216	14,392
Insurance	2,130	2,130	2,686
Bank Charges	93	93	60
Governance and Support Costs	10,949	10,949	3,321
Post, Printing & Stationery	2,923	2,923	1,484
Depreciation	412	412	3,353
	198,291	198,291	212,888

Other expenditure:

Sundry Expenses	-	-	12
	-	-	12
	198,681	198,681	213,116

Restricted funds	150,673	208,671
Unrestricted funds	48,008	4,445
	198,681	213,116

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Accountancy Support	136	-	136	type of expense
Professional Fees	4,406	-	4,406	type of expense
Penalties	250	-	250	type of expense
Subscriptions	52	-	52	type of expense
HR Support	4,800	-	4,800	type of expense
Payroll Bureau Fees	345	-	345	type of expense
	<u>9,989</u>	<u>960</u>	<u>10,949</u>	

Previous reporting period

	General Support	Governance	Total 2020	Basis of apportionment
Accountancy Fees	-	1,752	1,752	type of expense
Accountancy Support	487	-	487	type of expense
Professional Fees	87	-	87	type of expense
Payroll Bureau Fees	995	-	995	type of expense
	<u>1,569</u>	<u>1,752</u>	<u>3,321</u>	

9. Analysis of staff costs

	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£
Wages and Salaries	139,366	143,591
Redundancy	-	-
Social Security Costs	5,794	6,165
Pension Costs	2,711	2,798
	<u>147,871</u>	<u>152,554</u>
Charitable Activities	147,871	152,554
Support Costs	-	-
	<u>147,871</u>	<u>152,554</u>

The average number of employees during the year was 8 FTE 4.1 (previous year: 8 FTE 4.3).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £40,520 (previous year: £39,444), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£
Independent examination fees	960	1,752
Accountancy Support	136	487
	<u>960</u>	<u>1,752</u>

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Improvements to Leased Premises	Total
Cost	£	£	£	£
At 01 December 2020	840	3,613	5,800	10,253
Additions	-	-	-	-
At 30 November 2021	840	3,613	5,800	10,253
Depreciation				
At 01 December 2020	630	3,411	5,800	9,841
Charge for Year	210	202	-	412
At 30 November 2021	840	3,613	5,800	10,253
NET BOOK VALUE				
At 30 November 2021	-	-	-	-
At 30 November 2020	210	202	-	412

12. Stocks

	2021	2020
	£	£
Gift Cards and Bus Passes	680	619

13. Analysis of debtors

	2021	2020
	£	£
Debtors	27	-
Prepayments	1,172	815
	1,199	815

Debtors and prepayments related to unrestricted funds £334 and restricted funds £865 (2020: £nil/£815)

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	-	531
Short-term compensated absences (holiday pay)	3,420	899
Other creditors and accruals	1,086	2,273
Deferred income	10,000	-
Taxation and social security costs	4,429	4,429
	18,935	8,132

15. Deferred income

The charity did not have any deferred income at the year end.

Balance as at 1 December 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	10,000
Balance at 30 November 2021	10,000

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
General Fund	76,268	11,827	(48,008)	(639)	39,448
	76,268	11,827	(48,008)	(639)	39,448

Previous reporting period:

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
General Fund	31,775	49,193	(4,445)	(255)	76,268
	31,775	49,193	(4,445)	(255)	76,268

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
Big Lottery Fund Reaching Communities	91	-	(503)	412	-
Arts Council England	1,795	15,599	(10,301)	-	7,093
Awards for All	2	-	-	-	2
Esme Fairburn	24,880	-	(30,496)	-	(5,616)
Jesuits	63	2,950	(1,381)	-	1,632
Jesuit Social Justice Fund	99	-	-	-	99
Lankelly Chase	-	3,200	(3,070)	-	130
MCC Culture Fund	(4,993)	15,205	(15,685)	-	(5,473)
MCC Our Manchester	4,129	15,304	(14,955)	-	4,478
MCC Community Safety	463	-	-	-	463
MCC MEV	18,000	-	(15,007)	-	2,993
GMMH	(260)	-	-	-	(260)
The Grand Trust	-	22,297	(8,993)	-	13,304
Greater Manchester Mayor's Fund	18,619	-	(13,987)	-	4,632
MCC Hidden Crime Fund	259	4,946	(5,288)	83	-
Garfield Weston	2,161	-	(525)	-	1,636
Kew Gardens	3	-	-	-	3
Restricted Donations	442	-	-	-	442
Lloyds TSB Foundation	7,832	-	(7,976)	144	-
Lloyds TSB Foundation	-	25,000	(22,506)	-	2,494
Duchy of Lancaster	2	-	-	-	2
Tudor Trust	9	-	-	-	9
	73,596	104,501	(150,673)	639	28,063

Analysis of movements in restricted funds

Previous reporting period:

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
Big Lottery Fund Reaching Communities	5,572	85,372	(90,853)	-	91
Arts Council England	12,760	-	(10,965)	-	1,795
Awards for All	3,742	-	(3,740)	-	2
Esme Fairburn	3,920	55,484	(34,524)	-	24,880
Jesuits	5,000	-	(4,937)	-	63
Jesuit Social Justice Fund	-	3,150	(3,051)	-	99
MCC Culture Fund	(1,409)	5,972	(9,556)	-	(4,993)
NHS Manchester CCG	(9)	-	-	9	-
MCC Our Manchester	2,696	15,304	(13,871)	-	4,129
MCC Community Safety	-	4,750	(4,287)	-	463
MCC MEV	-	18,000	-	-	18,000
GMMH	-	2,970	(3,230)	-	(260)
We Love Manchester	-	700	(700)	-	-
Greater Manchester Mayor's Fund	-	18,619	-	-	18,619
MCC Hidden Crime Fund	259	-	-	-	259
Manchester City Council	(45)	-	-	45	-
Garfield Weston	311	2,000	(150)	-	2,161
Kew Gardens	3	-	-	-	3
Zochonis	(86)	-	(115)	201	-
Restricted Donations	-	2,000	(1,558)	-	442
Lloyds TSB Foundation	-	33,300	(25,468)	-	7,832
Duchy of Lancaster	1,668	-	(1,666)	-	2
Tudor Trust	9	-	-	-	9
	34,391	247,621	(208,671)	255	73,596

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund Reaching Communities	for project costs
Arts Council England	for project costs
Awards for All	for project costs
Esme Fairburn	for Creative Provision
Jesuits	for project costs
Jesuit Social Justice Fund	for IT, Internet Data for Service Users
Lankelly Chase	for GM Narratives
MCC Culture Fund	for Creative Provision and core costs
MCC Our Manchester	for core costs
MCC Community Safety	for online outreach
MCC MEV	for volunteer co-ordinator, volunteer expenses
GMMH	for contribution to Arts project WSUFBW
The Grand Trust	for the fundraiser role
Greater Manchester Mayor's Fund	for ABEN Caseworker
MCC Hidden Crime Fund	for a project to fund safety messages for online sex workers costs
Garfield Weston	for project costs
Kew Gardens	to fund a project for young disadvantaged men to bring unloved raised beds and borders to life
Restricted Donations	for core costs
Lloyds TSB Foundation	salary for head of Health and Social Care
Lloyds TSB Foundation	for Covid support
Duchy of Lancaster	for core costs
Tudor Trust	core costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	47,244	-	37,323	84,567
Other net current assets/(liabilities)	(7,796)	-	(9,260)	(17,056)
Creditors of more than one year	-	-	-	-
Total	39,448	-	28,063	67,511

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	412	412
Cash at bank and in hand	83,781	-	72,369	156,150
Other net current assets/(liabilities)	(7,513)	-	815	(6,698)
Creditors of more than one year	-	-	-	-
Total	76,268	-	73,596	149,864

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

20. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2021 £	Equipment Leases 2020 £
Payable within one year	331	331
Payable between 2 and five years	-	83
	<u>331</u>	<u>414</u>

Lease payments recognised as expenses are £331 within Post, Printing and Stationery. The equipment has since been purchased.